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March 15, 2001

District Director  
Internal Revenue Service  
201 Cleveland Ave., S.W.  
Canton, OH 44700

**CLAIM FOR REFUND**

Re: Bruce E. and Marlene D. Hawthorn

Dear Sir:

This is a claim for refund by Bruce E. and Marlene D. Hawthorn of 4530 Butterbridge Road, N.W., North Lawrence, Ohio 44666-9729 for overpayment of their 1995 income taxes in the amount of \$74,305.89 which was paid by check dated March 31, 1999.

This claim is based on erroneous adjustments made by an Internal Revenue Service audit dated March 22, 1999.

The following adjustments made by the Internal Revenue Service are erroneous:

A.	Distribution from BRM	\$115,000.00
B.	Exemptions	4,350.00
C.	Fringe Benefit-Massotherapy	2,578.00
E.	Itemized Deductions	7,701.00
F.	Motorcycle Received	17,719.00
G.	Personal Trips-PD by BRM	5,647.00
H.	Personal Use of Vehicles	7,950.00

**EXHIBIT "A-1"**